1951

File No. Sales Tax II/51 (N).

Legal Department

B **BRANCH**

Subject:— Notifications under the Bombay Sales Tax Act, 1946.

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The Bombay Sales Tax Act, 1946 extends to the whole of the State of Bombay. It does not contain a provision for the exclusion of any area from its operation or from any of its provisions. The other relevant provisions are sections 5,6, and 7. Section 5 relates to the taxable turnover. It does not provide for the defferentiation of dealers of any particular area. The rates of the tax are provided in section 6 to be incorporated in the First Schedule Section 7 provides for exemptions to be included in the Second Schedule. None of the provisions provide that any particular area can be exempted therefrom or different rates or exemptions in a different basis can be granted in the case of the dealers in any particular area. It appears an amendment of the Act will be necessary for carrying out the object in view.

2. In regard to civil supplies the Essential Commodities (Temporary Powers) Act, so also the Bombay Essential Commodities & Cattle Control Act provide for the issue of orders. Separate orders have been issued for separate areas and can be issued for the Amreli District under the said Acts.

Sd. J.R.Dhurandhar.

× H.M. (P.W.D.)

VGP. 4-7-56.

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